

Exhibit 1

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

Civil Action No.: 4:19-cv-04274

TOSHIBA INTERNATIONAL)	
CORPORATION)	
)	
PLAINTIFF,)	
)	
SUDHAKAR KALAGA,)	
an individual, VIJAYGOWRI)	
“JAYA” KALAGA, an individual)	
KIT CONSTRUCTION SERVICES)	
INC., KIT PROFESSIONALS, INC.,)	
SKBP VENTURES, LLC, SVSRK)	
ENTERPRISES, LLC)	
RUDOLPH CULP, as independent)	
administrator of the ESTATE)	
OF PABLO D’AGOSTINO,)	
PD RENTALS, LLC,)	
JANUARY 22 1992, LLC,)	
VINOD VEMPARALA, an individual,)	
V2V SOLUTIONS, LLC,)	
CHETAN VYAS, an individual)	
ABRAHAM JOSEPH, an individual,)	
and ONEPOINT, INC.,)	
)	
DEFENDANTS.)	

DECLARATION OF RICHARD A. POLLACK

1. My name is Richard A. Pollack.
2. I am over the age of 18 and make this declaration from personal knowledge.
3. I am the Director-in-Charge of Forensic Accounting at Berkowitz Pollack Brant Advisors + CPAs (“BPB”). BPB was established in 1980 and today has approximately 300 firm members with offices in Miami, Fort Lauderdale, Boca Raton, West Palm Beach, Florida and New York.

4. I am a Certified Public Accountant (CPA), Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF), an Accredited Senior Appraiser (ASA), a Certified Business Appraiser (CBA), a Certified Fraud Examiner (CFE), a Certified Valuation Analyst (CVA), a Certified Insolvency and Restructuring Advisor (CIRA) and a Certified Anti-Money Laundering Specialist (CAMS). A copy of my Curriculum Vitae, list of publications and testimony experience is attached hereto as Exhibit A.
5. BPB is being compensated for services rendered at the firm's standard hourly rates, based upon the various services and level of skill and responsibility required for these types of services plus administrative and out-of-pocket expenses that may be incurred in connection with this matter. My billing rate is \$525 per hour and the billing rates of other firm members, who assisted on this engagement, are \$125 to \$525 per hour.
6. Neither the professional fees paid to BPB nor my compensation is in any way contingent on the outcome of this litigation proceeding.
7. Toshiba International Corporation ("TIC" or the "Plaintiff") filed an Amended Complaint on February 21, 2020, alleging a) violation of racketeer influenced and corrupt organizations act, b) conspiracy to commit racketeering, c) civil conspiracy, d) breach of fiduciary duty, e) aiding and abetting breach of fiduciary duty, e) civil fraud, f) unjust enrichment, and e) constructive trust, all pertaining to a purported scheme in which the Defendants are alleged to have submitted overstated bids along with fictitious other bids in order to be awarded construction projects and issued payments by TIC.
8. Fridman Fels & Soto, PLLC and White & Case, LLP (collectively, "Counsel") retained Berkowitz Pollack Brant Advisors and Accountants, LLP ("BPB"), on March 9, 2020, to assist with its representation of TIC in this matter.
9. Counsel has requested BPB to perform a forensic analysis of documents and data produced in this matter in order to a) quantify losses suffered by TIC as a result of the alleged scheme perpetrated by the Defendants and b) account for the dissipation of funds from bank accounts held by defendants KIT Construction Services, Inc., KIT Professionals, Inc., Sudhakar Kalaga, Vijayagowri "Jaya" Kalaga, SKBP Ventures, LLC, and SVSRK Enterprises, LLC from the discovery of the alleged scheme in September 2019 through January 2020, which included funds obtained by Defendants as a result of the alleged scheme.
10. Although my investigation is ongoing and has not yet been completed, pursuant to the work that I and members of my team have performed to date, I have reached certain preliminary findings as detailed in this declaration. As discovery is still ongoing in the instant matter, and there are pending requests for additional documents from the Defendants and other third parties, my analysis is subject to further refinement as additional information is received.

TIC Loss

11. From January 2013 through December 2019, Toshiba International Corporation ("TIC") paid KIT Construction Services ("KIT C") \$82,995,976 for construction work. This is

consistent with TIC's internal accounting records in which I was able match the check number and amount to the KIT C bank statements.

12. During this same time period, KIT C received other deposits and credits totaling \$1,745,452, resulting in total deposits over the 7-year period of \$84,741,428. As such, TIC accounted for at least 97.9% of the total deposits received by KIT C.
13. From January 2013 through December 2019, KIT C paid subcontractors a total of \$27,809,484 as follows:

<u>Subcontractors</u>	<u>Amount</u>
LaGrone Services, Ltd. (LSI)	\$21,498,437
Other Subcontractors	6,148,672
TIC Credits (Billing Error)	<u>162,375</u>
Total	\$27,809,484

14. KIT C made other payments and transfers totaling \$2,180,810. Although the exact purpose of these payments is currently unknown, for purposes of this declaration and to be conservative, I have assumed that they were related to the work performed on the TIC construction work, resulting in total disbursements of \$29,990,295. This analysis will be updated as additional information becomes available.
15. With total payments of \$82,995,976 and total disbursements of \$29,990,295, this reflects an aggregate mark-up of 176.7%.
16. TIC has alleged that KIT C did nothing to justify any mark-up, as LSI served as the general contractor for these jobs and performed the work needed. TIC alleges that KIT C existed to execute a scheme to defraud TIC with Pablo D'Agostino, and KIT C received purchase orders reflecting exorbitant markups as a direct and intended result of this scheme.
17. Assuming this is proven, the \$53,005,682 profit earned by KIT C (equal to the difference between the \$82,995,976 in payments and the \$29,990,295 in disbursements including subcontractors) are the direct losses suffered by TIC from 2013 to 2019, attributable to KIT C. This loss represents 63.9% of the total payments from TIC to KIT C (hereinafter referred to as "KIT C Loss Percentage").
18. Approximately 60% of the \$53,005,682 in losses were used by KIT C to make payments that benefitted Kalaga, his family, Chetan M. Vyas, and others. These proceeds were also used to pay alleged kickbacks to D'Agostino. (See chart below.)

<u>Payees</u>	<u>Amount</u>
Payments to Kalaga or his family	\$19,325,347
Payments to Pablo D'Agostino, Melissa D'Agostino, or January 22 1992, LLC	5,535,207
Attorney (Rusty Hardin)	1,750,000
Personal or non-business payments	1,680,939
Bank Card Payments	1,236,059
Real Property related payments	1,024,575
Cash Withdrawals	846,410
Payment to V2V Solutions, LLC	230,000
Payment to Chetan M. Vyas	<u>129,000</u>
Total	\$31,757,537

19. The remaining funds taken were disbursed by KIT C as follows¹:

Payments or Transfers to KIT Professionals, Inc.	\$17,796,305
Tax Payments (i.e. State of Texas Comptroller / IRS)	5,056,088
Payments to Individuals	1,326,293
Insurance	402,474
SG&A/Overhead/Other	<u>407,451</u>
Total	\$24,988,611

20. In addition to the \$82,995,976 in TIC deposits that I have traced to bank statements, TIC internal accounting records reflect additional payments from TIC to KIT C totaling \$14,096,027 for which I have neither obtained banking records nor documentation showing how these payments were used by KIT C.² This results in total deposits made by TIC to KIT C in the amount of \$97,092,003.
21. While I have not been provided with complete bank records prior to 2013, a KIT C financial statement for the year ended December 31, 2011 reflects total revenues of \$4,017,650, as compared to TIC's internal accounting records, which reflect total payments to KIT C of \$4,225,960. While additional information is required to reconcile any timing differences that may explain this variance, it appears that the revenues earned by KIT C in 2011 were generated by Toshiba related projects.
22. Given the lack of banking and other financial records for 2011 and 2012, I have calculated the loss to be equal to \$97,092,003 in total TIC deposits to KIT C multiplied by 63.9% (KIT C Loss Percentage), which results in a loss of \$62,041,790 for the entire 2011 through 2019 period.

¹ From 2013 through 2019, total sources of cash into KIT C bank accounts include \$82,995,976 in payments by TIC, \$1,745,452 received from unknown sources, \$2,134,004 in beginning cash as of January 1, 2013 less \$138,988 of ending cash as of December 31, 2019, for a total of \$86,736,443. This is equal to the \$29,990,295 in payments to subcontractors, \$31,757,537 in direct payments to or on behalf of the individual defendants and their families and \$24,988,611 in other payments identified above.

² From 2009 through 2012, TIC internal accounting records reflect payments of \$13,795,200 and in May 2013 an additional payment of \$300,827 payment was made to a KIT C account at Bank Republic of Chicago.

23. Furthermore, from 2011 through 2019, TIC made an additional \$11,786,026³ in payments to KIT Professionals, Inc. (“KIT P”),⁴ bringing the total payments made by TIC to the KIT entities to \$108,878,030.
24. Given the lack of banking and other financial records for KIT P, I have calculated the loss to be equal to total TIC deposits to KIT P of \$11,786,026 multiplied by 63.9% (KIT C Loss Percentage), which results in a loss of \$7,531,271 for the entire 2011 through 2019 period. Given the \$62,041,790 calculated loss pertaining to KIT C and the \$7,531,271 calculated loss pertaining to KIT P, the combined calculated loss for the two entities is \$69,573,061.

Asset Dissipation

25. On or about September 24, 2019, TIC terminated the employment of D’Agostino, and Kalaga became aware that there was a federal government criminal investigation into the irregularities surrounding the procurement of construction work awarded to KIT by D’Agostino.
26. I have reviewed the bank balances in selected accounts owned or controlled by the Defendants in this instant action and have analyzed the reduction of cash balances in those accounts from September 24, 2019 until January 31, 2020.⁵
27. The chart below reflects the beginning and ending balances of those selected accounts:

Bank	Account Number	Account Name	Beginning Balance 9/24/2019	Ending Balance	Ending Balance Date	% Dissipation
Bank of America	*3327	KIT Construction - Checking	\$ 3,851,296.13	\$ 131,396.69	12/31/2019	-96.6%
Wells Fargo	*2053	KIT Professionals - Checking	\$535,708.78	\$ 488,319.45	1/31/2020	-8.8%
Wells Fargo	*8865	KIT Professionals - Savings	\$ 3,262,305.64	\$ 3,715,326.87	1/31/2020	13.9%
Wells Fargo	*4154	Sudhakar Kalaga - Checking	\$ 85,766.96	\$ 35,589.03	1/31/2020	-58.5%
Wells Fargo	*7512	Jaya S Kalaga - Savings	\$ 156,382.10	\$ 475,279.85	1/31/2020	203.9%
Total			\$ 7,891,459.61	\$ 4,845,911.89		-38.6%

³ These direct payments from TIC of \$11,786,026 when combined with the \$17,796,305 of TIC funds transferred from KIT C to KIT P (see, paragraph 19) total \$29,582,331 of TIC funds received by KIT P from 2011 to 2019.

⁴ TIC has requested but has not yet received records from KIT P that are needed to determine TIC’s losses relating to the payments to KIT P. It is expected that such losses will be consistent with TIC’s losses incurred with KIT C on a pro-rata basis.

⁵ The banking records for the KIT C BOA account ending *3327 were only produced through December 31, 2019.

KIT C (BOA *3327)

28. As of September 24, 2019, the KIT C checking account (BOA *3327) had a balance of \$3,851,296, which consisted almost entirely of funds derived directly from TIC. All but \$131,397 of these funds were dissipated as of December 31, 2019 as follows:

Opening Balance	\$3,851,296
Disbursements:	
Payments to Rusty Hardin (Attorney)	\$1,750,000
Transfer to KIT P (*2053) via SVRSK (BOA *7660) – Note 1	1,500,000
Payments to credit card	48,177
Tax Payments (State of Texas Comptroller)	40,666
Payments to Bob Kakarala (CPA)	15,500
Payment to Rohit Kalaga	11,470
Payment to Sharat Kalaga	11,470
Payments to Charity and Other Payments for Benefit of Sudhakar Kalaga	3,338
Payments to subcontractors or unknown payees	<u>351,063</u>
Total	\$3,731,685
Closing Balance	\$131,397

Note 1

I have traced the proceeds of this \$1.5 million transfer to other KIT P and Kalaga accounts. A more detailed description of the flow for these funds can be found in paragraph 36. The following disbursements are traceable to these funds:

- 10/17/2018 – Transfer to Sudhakar Kalaga (Wells *4154) ultimately used for tax payments on behalf of Sudhakar Kalaga and family members (see below) \$500,000
- 12/19/2019 – Payment to Deutsche Bank for “All Emp Annual Bonus” via KIT P (Wells *2053) 627,559
- 12/30/2019 – Payment to John Hancock for “2019 Profit Sharing” via KIT P (Wells *2053) 189,658

Sudhakar Kalaga (Wells *4154)

29. The opening balance in the Sudhakar Kalaga portfolio checking (Wells *4154) account as of September 24, 2019 was \$85,767. There were total deposits of \$1,188,949 deposited into this account from September 24, 2019 to January 31, 2020, including the following:
- a. Three transfers from KIT P (Wells *2053) totaling \$775,000⁶.

⁶ At least \$500,000 of the \$775,000 deposited into this account from KIT P (Wells *2053) is traceable to a \$1,500,000 transfer from KIT C (BOA *3327) to KIT P (Wells *8865).

- b. Deposits from Sudhakar and Jaya Kalaga, which were described as salary and bonuses totaling \$198,621 and, an additional \$200,000 transferred from their (Wells *7152) savings account.
- c. Other deposits totaling \$15,328.26 from unknown sources.

30. These funds, as well as the opening balance of \$85,767 were dissipated as follows:

IRS Tax Payments - Sudhakar and Jaya Kalaga	\$400,000
Transfer to Sudhakar and Jaya Kalaga (Wells *7512)	365,000
IRS Tax Payments – Rohit Kalaga	100,000
IRS Tax Payments - Srihari Kalaga	95,000
IRS Tax Payments - Sharat Kalaga	50,000
IRS Tax Payments - Deekshitulu Lanka	20,000
Other Checks	133,305
Mortgage Payment	34,788
Credit Card Payments	20,678
Cash Withdrawals	15,000
Payments to Other Vendors	5,356
Total	\$1,239,127

Jaya S Kalaga savings (Wells *7512)

31. The opening balance in the Jaya S Kalaga savings (Wells *7512) account as of September 24, 2019 was \$156,382. There were total deposits of \$518,898 deposited into this account from September 24, 2019 to January 31, 2020, including the following:

- a. \$365,000 from the account of Sudhakar Kalaga (as discussed previously)
- b. \$150,398 from unknown sources
- c. \$3,500 interest payment earned

32. Of the \$365,000 transferred into the Wells *7512 account from Sudhakar Kalaga's Wells *4154 account, \$200,000 was subsequently transferred back.

KIT P (Wells *2053 and *8865)

33. As of September 24, 2019, the combined opening balances in KIT P's two Wells Fargo accounts (Wells *2053 and *8865) were \$3,798,014.

34. Subsequent to September 24, 2019, there were total deposits and other credit transactions of \$8,401,442 and total disbursements and other debit transactions of \$7,995,809.59 through January 31, 2020, leaving a combined remaining balance of \$4,203,646.

35. As discussed previously, there were significant transfers from KIT C to KIT P, with \$17,796,305 transferred between 2013 and 2019, including \$1,500,000 that was transferred

from KIT C *3327 to KIT P via the SVRSK (BOA *7660) account. (See, below example of flow of funds). There has been significant transaction activity in the Wells *2053 and *8865 accounts over the period from 2013 to 2019, including transfers that took place amongst many related accounts for the approximately four-month period from September 24, 2019 to January 31, 2020. As such, I have not yet completed a full tracing analysis.

36. An example of the flow of funds between the various Defendant accounts subsequent to September 24, 2019 is as follows:

- a) On October 18, 2019 KIT C had \$3,439,668 in its Bank of America checking account (BOA *3327)
- b) \$1,500,000 of these funds were transferred on October 18, 2019 to the SVSRK Enterprises, LLC (“SVSRK”) a related party account at Bank of America (BOA *7660) and then immediately transferred to two KIT P accounts at Wells Fargo (Wells *8865 and *2053)
- c) On the same day, \$500,000 was then transferred in two pieces (\$200,000 and \$300,000) to a Wells Fargo account in the name of Sudhakar Kalaga (Wells *4154)
- d) On December 19, 2019, \$680,000 was transferred from KIT P’s Wells Fargo account *8865 to KIT P’s Wells Fargo account *2053, purportedly for “Employee Bonuses”, at which time \$627,558.67 of the \$680,000 was then disbursed to Deutsche Bank.
- e) On December 30, 2019, \$200,000 was transferred from KIT P’s Wells Fargo account *8865 to KIT P’s Wells Fargo account *2053, purportedly for “2019 Profit Sharing”, at which time \$189,657.90 of the \$200,000 was then disbursed to John Hancock.

37. A list of the materials considered in arriving at my findings herein is attached hereto as Exhibit B.

I declare under penalty of perjury that the foregoing is true and correct. Executed on March 25, 2020, in Miami, Florida.

By: 
Richard A. Pollack

EXHIBIT A



CURRICULUM VITAE

RICHARD A. POLLACK

Business Background

Berkowitz Pollack Brant, Advisors and Accountants, LLP, October, 1991 to Present; Mr. Pollack is the Director-In-Charge of Forensic and Business Valuation Services.

Kaufman Rossin & Co., 1978 to October, 1991; Mr. Pollack was an Accounting and Auditing Principal.

Senior Accountant, Laventhol & Horwath, 1975 to 1978; Mr. Pollack was a member of the audit staff and was in charge of various manufacturing, real estate, construction, distribution, hotels and health care audits.

Areas of practice include accounting and auditing; management consulting; business and tax planning; business valuation; and litigation support/forensic services including computation of economic damages, forensic investigations, special accountings, fraud prevention and detection, matrimonial disputes, contract cost and claims analysis, business interruption insurance claims, and bankruptcy/receivership matters. Mr. Pollack has been qualified in Dade, Broward and Palm Beach counties as an expert in the U.S. District Court, U.S. Bankruptcy Court and Circuit Courts. Additionally, Mr. Pollack has testified in various arbitration matters.

Mr. Pollack has experience in such diversified industries as automotive dealerships, aviation, banking (including mortgage financing), construction, entertainment, health care, insurance, media, leisure and hospitality, manufacturing, not-for-profit, professional services, real estate, retail, securities (including broker dealers), technology, telecommunications, transportation and wholesale distribution.

Throughout Mr. Pollack's career he has performed forensic investigations and audits of financial institutions and other enterprises. Such investigations have included analysis of loan files and related documentation, check-kiting, uncovering employee embezzlement and making recommendations on proper policies and procedures.

Mr. Pollack has performed Peer Reviews on other CPA firms on behalf of the American Institute of Certified Public Accountants and Florida Institute of Certified Public Accountants. He also serves as a Technical Consultant for other CPA's on accounting, auditing, business valuation and forensic accounting.

Educational Background

Florida International University

Master of Science in Finance (MSF) with honors, 2002

Winner of the MSF Director's Award (*in recognition of highest grade point average in graduating class*)

Member of Beta Gamma Sigma (business school honor society)

University of Miami

Bachelor of Business Administration (BBA), 1975

Member of Beta Alpha Psi (accounting honor society)

Credentials/Licenses

Certified Public Accountant (CPA), 1977

Certified Business Appraiser (CBA), 1992

Certified Fraud Examiner (CFE), 1993

Accredited Senior Appraiser in Business Valuation (ASA), 1995

Accredited in Business Valuation (ABV), 1998

Personal Financial Specialist (PFS), 2006

Certified in Financial Forensics (CFF), 2008

Certified Anti-Money Laundering Specialist (CAMS), 2010

Certified Insolvency and Restructuring Advisor (CIRA), 2011
The Association of Insolvency and Restructuring Advisors

Certified Valuation Analyst (CVA), 2012

Chartered Global Management Accountant (CGMA), 2014

Articles, Publications and Lectures

Mr. Pollack has lectured on business valuation, various accounting and auditing topics and forensic accounting at Florida International University and the University of Miami. He has given lectures on computing economic damages, business valuations, prospective financial information and other accounting issues pertaining to generally accepted accounting principles and auditing standards to bankers, accountants, lawyers and business people.

Additionally, Mr. Pollack has written articles on forensic accounting, business valuation, bankruptcy, finance, and other accounting topics. He co-authored the American Institute of Certified Public Accountants Practice Aid “Calculating Lost Profits”, which is used by Certified Public Accountants and the courts nationwide. Mr. Pollack also provided assistance to the American Institute of Certified Public Accountants in publishing Practice Aid 06-1 “Calculating Intellectual Property Infringement Damages” and 07-1 “Forensic Accounting – Fraud Investigations”.

Awards and Recognition

2005 – 2020, Top CPA in Litigation Support, *South Florida Legal Guide*

2006, Winner, Key Partner Award for Accounting-Litigation, *South Florida Business Journal*

2005, Finalist, Excellence in Accounting Award for Litigation, *South Florida Business Journal*

2004 & 2015, Winner, Excellence in Accounting Award, *South Florida Business Journal*

2009 - 2012, Winner, Top CPA in Litigation Award, *South Florida Business Journal*

2012 – Key Partners Honorees in Accounting, *South Florida Business Journal*

Selected Professional and Community Involvement

American Institute of Certified Public Accountants (AICPA)

Forensic Accounting and Litigation Services Conference Planning Committee (2007 - 2008)

Appointed Member, Forensic and Litigation Services Committee (2003 - 2006)

Editorial Advisory Board (2004 - 2005)

National Fraud / Litigation Conference Steering Committee (2004)

National Conference on Advanced Litigation Services Steering Committee (2001)

Accredited in Business Valuation Examination Committee (1999)

Multiple Entry Task Force for Business Valuation (1999)

Quality Control and Practice Management Committee (1991)

American Society of Appraisers

Association of Certified Fraud Examiners

Association of Certified Anti-Money Laundering Specialist

Florida Institute of Certified Public Accountants (FICPA)

Valuation, Forensic Accounting & Litigation Services Conference Planning Committee (2008-2020)

Chairman, Forensic Accounting and Litigation Services Conference (2013-2014)

Management of an Accounting Practice (MAP) Section Steering Committee (2013)

Florida International University

School of Accounting Advisory Board (2006 – 2009)

Council of 100 (2005 – 2008)

NACVA Standards Committee (2014 – 2015)

National Association of Certified Valuators and Analysts

National Association of Certified Valuators and Analysts Standards Committee (2014)

Secured Lenders of South Florida

Symmetry School Foundation, Inc., Treasurer (2006 – 2012)

Take Stock in Children, Miami-Dade Leadership Council (2006 – 2008)

University of Miami

School of Medicine Psychiatry and Behavioral Sciences Advisory Committee (2014 – 2015)

School of Accounting Advisory Board (2010 - 2012)

Citizens Board, Council of Presidents (2000 – 2012)

Citizens Board Select Projects Fund, Allocation Committee (2000 - 2011)

Alumni Association Volunteer Development Ad Hoc Committee (2001)

Member, Board of Trustees (2000 – 2001)

President, Citizens Board (1999 – 2000)

Citizens Board, Executive Committee (1991 - 2008)

Florida Fiduciary Forum Steering Committee (2011)

RICHARD A. POLLACK PUBLICATIONS AND ARTICLES

“AICPA Issues Exposure Draft of New Standard for Forensic Accounting Services”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, March 25, 2019

“12 Ways to Reduce the Increased Threat of Expense Report Fraud under Tax Reform”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, August 27, 2018

“Lost Profits Damages: Principles, Methods, and Applications”, *Chapter 12 “Mitigation of Damages in the Lost Profits Calculation”*, Valuation Products and Services, LLC, Ventnor City, New Jersey, November 2017

“Forensic Interview Techniques Are Key to Uncovering Financial Crimes”, *Daily Business Review*, June 2, 2017.

“Forensic Interview Techniques Are Key to Uncovering Financial Crimes”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, May 2017

“Financial Statement Red Flags to Detect Internal Theft Construction Contractors Can Minimize Financial Damage by Recognizing Fraud”, *Construction Executives Risk Management Newsletter*, May 2017

“How to Build Business Value Before a Sale or Merger”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, August 2016

“Financial Statement Red Flags: Detecting the Threat from Within”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, July 2016

“Evaluating the Financial Health of an Entity” – Presented to the Law Firm of Holland & Knight LLP, Miami, 2016

“Attaining Reasonable Certainty in Damages Calculations” – Presented separately to the Law Firms of Holland & Knight LLP and Greenberg Traurig, LLP, Miami, 2016

“Calculating Economic Damages” – Presented separately to the Law Firms of Boies, Schiller & Flexner LLP and Holland & Knight LLP, Miami, March 17, 2016

“Understanding Basic Accounting Concepts and Financial Statements and Working with the Forensic Accountant” – Presented separately to the Law firms of Gunster Yoakley and Broad and Cassel, Miami, 2016

“Florida Bar Rejects Daubert Standard of Expert Testimony”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, December 2015

“Avoid Pricing Risks Hidden in Common Contracts”, *contructionexec.com*; Construction Executive, July 23, 2015 Web.

“Recognizing Fraud in the Construction Industry”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, April 2015

“Risks Hidden in Construction Contracts”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, March 2015

“Calculating and Measuring Damages in Various Types of Cases”, *FICPA 2015 Valuation, Forensic Accounting and Litigation Services Conference*, January 2015

“Florida Bar Now Requires Firms to Have Written Trust Account Plans”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, May 2014

“Choosing the Right Valuation Method Can Minimize Future Conflicts Related to Buy-Sell Agreements”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, April 2014

“Will Your Expert Testimony Stand Up in Florida Courts?”, *BPB Firm Newsletter*, Miami, Fl., Berkowitz Pollack Brant Advisors and Accountants, March 2014

“Engaging a Forensic Accountant During Bankruptcy Proceedings”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, July 2013

“Calculating Lost Profits – Apple/Samsung”, *BPBCPA.com*; Berkowitz Pollack Brant Advisors and Accountants, 5 June 2013. Web.

“Best Practices for Working with Forensic Accountants”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, February 2013

“Detecting Financial Statement Fraud”, *BPB Firm Newsletter*, Miami, Fl.; Berkowitz Pollack Brant Advisors and Accountants, December 2012

“Calculating Lost Profits”, *BDPB Firm Newsletter*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, January 2012

“Judge’s Panel: A View from the Bench”, *FICPA 2012 Valuation, Forensic Accounting and Litigation Services Conference*, January 2012

“Calculating Lost Profits”, *AICPA Practice Aid 06-4, Business Valuation and Forensic & Litigation Services Section*, October 2006.

“Calculation of Damages from Personal Injury, Wrongful Death and Employment Discrimination”, *AICPA National Conference on Fraud and Advanced Litigation Services*, October 2001.

“Damages in Commercial Litigation in Florida – Working with an Accountant in Commercial Litigation”, *Lorman Education Services*, March 2001.

“Fair Market Intangible Tax, Florida Department of Revenue Renews Strict Enforcement”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Spring 1998.

“Bankruptcy Fraud Leaves Tell-Tale Signs”, *Your Business*, Sun-Sentinel Company, February 1998.

“Bankruptcy Fraud, A Quick Guide to Often-Used Schemes and How to Recognize Them”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Winter 1998.

“Family Limited Partnerships and Valuation Adjustments”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Summer 1997.

“Withstanding IRS Scrutiny of Family Limited Partnerships”, *Miami Daily Business Review*, July 1997.

“Figuring Business Damages In Tort Claims”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Winter 1997.

“When Business Valuation Becomes an Issue”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Fall 1996.

“Why a Medical Practice Benefits From a Valuation”, *Health Care Advisor*, Miami, Fl.: Berkowitz

Dick Pollack & Brant, LLP, Fall 1996.

“Business Valuation Issues, Court Rejects Expert’s 75% Marketability Discount”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Spring 1996.

“Investigating Ever-increasing Bankruptcy Fraud”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick Pollack & Brant, LLP, Winter 1996.

“Working With an Accountant In Commercial Litigation”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick & Pollack, 1995.

“Valuing a Professional Practice”, *Law Firm Advisor*, Miami, Fl.: Berkowitz Dick & Pollack, Winter 1994.

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COURT	CASE NAME	REPRESENTED	YEAR
Circuit Court of Miami-Dade County	Bersin Development Corporation v. Chick'n Salad, Inc.	Chick'n Salad, Inc.	1991
United States District Court	Federal Trade Commission v. First American Trading House, Inc.	Federal Trade Commission	1992
Arbitration	Selman & Co., Inc. v. GJA Corporation	Selman & Co., Inc.	1992
Circuit Court of Miami-Dade County	Dolores Goodstein v. Albert Goodstein	Dolores Goodstein	1992
United States District Court	Metropolitan Fuel Oil Company & Metropolitan Petroleum Company v. Phillips Petroleum Company	Phillips Petroleum Company	1993
United States District Court	Rosalind Stern, Acua Fondo, S.A. and Home Developers and Builders, Inc. v. The Prudential Insurance Company of America	Rosalind Stern	1993
Arbitration	H.D. Rutledge & Son, Inc. v. Tropical Pass, Inc.	Tropical Pass, Inc.	1993
United States District Court	Sun Pharmaceuticals, Ltd. v. Alan H. Gelfand and All-Bare Limited, Inc.	Sun Pharmaceuticals, Ltd.	1993
Circuit Court of Miami-Dade County	Thomas Muster v. General Motors Corporation	Thomas Muster	1993
Arbitration	Weil v. Hornsby	Ronald P. Weil	1994
United States District Court	BMC Industries, Inc., v. Barth Industries, Inc., et al	Barth Industries, Inc., et al.	1994
Circuit Court of Miami-Dade County	Joan Freeman Halberg v. David Joshua Halberg	David Joshua Halberg	1994
Circuit Court of Miami-Dade County	Bayside Center Limited Partnership v. A&S Daring Enterprises, Inc.	Bayside Center Limited Partnership	1994
United States District Court	Dr. Robert L. Reis v. Daniel L. Stickler, Benjamin Befeler, and Cedars Medical Center, Inc.	Dr. Robert L. Reis	1995
Circuit Court of Miami-Dade County	Rosemarie Leandri Maynes v. The Edward J. Debartolo Corporation	Rosemarie Leandri Maynes	1995

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COURT	CASE NAME	REPRESENTED	YEAR
Circuit Court of Miami-Dade County	Haas v. John J. Spiegel, P.A., et al	John J. Spiegel, P.A.	1995
Circuit Court of Broward County	Ocean Mist Lauderdale, Ltd., Ocean Mist Lauderdale, Inc. v. Roy Speer, Richard Speer, Ocean Mist Investments, Ltd. Commercial South, Inc., Francis Santagelo & Jack Penrod	Ocean Mist Investments, Ltd.	1995
Circuit Court of Miami-Dade County	Peter S. Gelbwaks and Gelbwaks Insurance Services, Inc. v. Union Bankers Insurance Company	Union Bankers Insurance Company	1995
Circuit Court of Miami-Dade County	Leopoldo H. Pina, M.D. v. Niurka Pina	Leopoldo H. Pina, M.D.	1995
United States District Court	Bruce Ring v. Federal National Mortgage Association, et al	Bruce Ring	1996
United States District Court	Tara Kersch v. Christopher Stoten, Club Med, Inc. et al	Tara Kersch	1996
Circuit Court of Broward County	Florida Medical Center, Inc. v. Hospital Corporation of America	Hospital Corporation of America	1996
United States District Court	Walco Investments, Inc., etc, et al v. Kenneth Thenen (Premium Sales), etc, et al	Walco Investments, Inc., etc, et al	1996
Circuit Court of Miami-Dade County	Florida Specialty Network, Ltd. v. Gencare	Florida Specialty Network, Ltd.	1996
Circuit Court of Broward County	Business Cards Tomorrow v. Anuco, Inc., Robert Nugent, Sr., and Marion Nugent	Business Cards Tomorrow	1996
Circuit Court of Miami-Dade County	Tropicana Products, Inc. v. Sunshine Bottling Company	Tropicana Products, Inc.	1997
Circuit Court of Miami-Dade County	Irving Jaffe, et al v. Stanley and Vilma Priskie	Irving Jaffe	1997
Circuit Court of Miami-Dade County	Richard Ackerman and Patricia Ackerman v. Joel R. Lavender, Esquire as Trustee of the Charles W. Ackerman Revocable Trust; and Carolyn Suzanne Ackerman	Richard Ackerman and Patricia Ackerman	1997
Circuit Court of Miami-Dade County	Esther Egozi Choukroun v. Monique Rodriguez, Denis Madaule and Banque Nationale de Paris	Monique Rodriguez, Denis Madaule and Banque Nationale de Paris	1997
Circuit Court of Miami-Dade County	Everett V. Sugarbaker v. Catherine Sugarbaker	Catherine Sugarbaker	1997
Circuit Court of Miami-Dade County	John Sootin v. Ana Alvarez Sootin	Ana Alvarez Sootin	1997
United States District Court	AllA Managed Care, Inc. as Successor to Accident and Industrial Injury Associates, Inc. v. Liberty Mutual Managed Care, Inc. and Liberty Mutual Insurance Company	Liberty Mutual Managed Care, Inc. and Liberty Mutual Insurance Company	1998
United States District Court	Michelle Lind v. United Parcel Service	United Parcel Service	1999

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COURT	CASE NAME	REPRESENTED	YEAR
Circuit Court of Miami-Dade County	Steven Kerr v. Mary Ann Von Glinow	Steven Kerr	1999
Circuit Court of Broward County	Joyce Hertz v. Bradley Hertz	Joyce Hertz	1999
United States District Court	Sabrina Skiperdene and Justine Vance v. Columbia Hospital Corp. of Miami Beach, Inc., d/b/a Columbia Aventura Hospital and Medical Center	Columbia Hospital Corp. of Miami Beach, Inc., d/b/a Columbia Aventura Hospital and Medical Center	1999
Circuit Court of Broward County	Ruttenberg & Associates Insurance Marketing, Inc. and Mark Ruttenberg v. Dedicated Resources, Inc.	Dedicated Resources, Inc.	1999
United States District Court	James Vamper v. United Parcel Service	United Parcel Service	1999
Circuit Court of Miami- Dade County	Robin C. Gonzalez v. Jorge J. Gonzalez	Robin C. Gonzalez	2000
United States District Court	Neil B. Mooney v. Radix Ventures, Inc., Radix Group International, Inc., Air Express International Corporation, Air Express International U.S.A., Inc., and AEI Ocean Services, Inc.	Air Express International Corporation	2000
Circuit Court of Miami-Dade County	Discovery Dawn Partnership v. Douglas Baetz, Glenn M. Gallant, Belair Financial Services, Inc. and Longworth Securities Limited	Discovery Dawn Partnership	2000
Circuit Court of Miami- Dade County	Lisset Cerda Delgado v. Sergio Delgado	Lisset Cerda Delgado	2000
Circuit Court of Broward County	Match Point, Inc. v. City of Coral Springs	Match Point, Inc.	2000
Circuit Court of Miami-Dade County	Hialeah Miami Springs Medical Fund v. Tenet Healthcare Corporation, Tenet Healthsystem Medical, Inc., Lifemark Hospitals, Inc., and Lifemark Hospitals of Florida, Inc.	Tenet Healthcare Corporation, Tenet Healthsystem Medical, Inc., Lifemark Hospitals, Inc. and Lifemark Hospitals of Florida, Inc.	2000
Circuit Court of Miami-Dade County	Joel Zook v. Just Calvin's of Dania, Inc., Calvin Zook and Stefani Meyers Zook	Just Calvin's of Dania, Inc., Calvin Zook and Stefani Meyers Zook	2000
Circuit Court of Miami-Dade County	Rissia Topp Wine v. Harvey G. Wine, M.D.	Harvey G. Wine, M.D.	2001
United States District Court	Rene Perez v. Mercury Air Group, Inc.	Rene Perez	2001
Circuit Court of Miami-Dade County	International Telecom v. Scansource	Scansource	2001
Circuit Court of Broward County	William T. Olson, III v. Gold Coast Beverage Distributors, Inc.	Gold Coast Beverage Distributors, Inc.	2001

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Arbitration	Fila U.S.A., Inc. v. Ryder Integrated Logistics, Inc.	Ryder Integrated Logistics, Inc.	2001
United States District Court	Marcair, Inc. v. Danzas Corporation	Danzas Corporation	2001
Circuit Court of Miami Dade County	Banco BFA and Banco Interfin v Manuel Haito and Estefano Isaías	Estefano Isaías	2002
Circuit Court of Miami-Dade County	Valerie Galsky v. Alberto Galsky	Alberto Galsky	2002
Circuit Court of Miami-Dade County	Marsol Corporation v. C.D.S. Holdings, I, Inc., etc., et al.	C.D.S. Holdings, I, Inc.	2002
United States District Court	Swiss Watch International v. Movado Group	Swiss Watch International	2002
Arbitration	ILM II Senior Living, Inc. and ILM II Holding, Inc. v. Ernst & Young, LLP	ILM II Senior Living, Inc. and ILM II Holding, Inc.	2002
Circuit Court of Miami-Dade County	Linda Oxenberg v. Harvey Oxenberg	Harvey Oxenberg	2002
Circuit Court of Broward County	Julissa Estela Jimenez v. Harvey Oxenberg	Harvey Oxenberg	2002
Circuit Court of Miami-Dade County	Furniture Mart, Inc. v. Barnett Bank of South Florida, N.A.	Barnett Bank of South Florida, N.A.	2003
Arbitration	Miller and Solomon General Contractors, Inc. and G & E Construction Company and St. Paul Mercury Insurance Company	Miller and Solomon General Contractors, Inc.	2003
United States District Court	Vox2Vox Communications, Inc. v. Cisco Systems, Inc.	Cisco Systems, Inc.	2003
United States District Court	United States of America ex rel. Sal A. Barbera, v. AMISUB (North Ridge Hospital), Inc., d/b/a North Ridge Medical Center, Tenet Healthcare Corporation, f/k/a American Medical International, Inc.	AMISUB (North Ridge Hospital), Inc., d/b/a North Ridge Medical Center, Tenet Healthcare Corporation, f/k/a American Medical International, Inc.	2003
Circuit Court of Miami Dade County	Bell Holdings, Inc. v. Kirkpatrick & Lockhart, LLP and Clay Parker	Kirkpatrick & Lockhart, LLP	2003
Arbitration	Warren W. Lovell, III, Jeffrey S. Lovell, Enrique A. Yanes and Full Bloom Farms, LLC, successor by merger to Full Bloom Farms, Inc. f/k/a Lovell Farms, Inc. v. Hines Nurseries, Inc.	Hines Nurseries, Inc.	2004
Arbitration	All America Cables and Radio, Inc. v. International Telecom, Inc.	International Telecom, Inc.	2005
Arbitration	All America Cables and Radio, Inc. v. International Telecom, Inc.	International Telecom, Inc.	2007

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Arbitration	Allied Motors International, Inc. v Vehiculos Todo Trabajo, S.A.	Allied Motors International, Inc.	2008
United States District Court Southern District of New York	Oracle Real Estate Holdings I, LLC v Adrian Holdings Company I, LLC, Adrian Holdings Company II, LLC, and Peter J. Adrian	Oracle Real Estate Holdings I, LLC	2009
Circuit Court of the Eleventh Judicial Circuit, in and for Miami-Dade County, Florida	General Electric Company and General Electric Capital Corp., v Millennium Open MRI Corp., Carlos De Cespedes, Jorge L. De Cespedes, Ana C. Pascual-Fernandez, Ignacio Javier Fernandez and Derek Del Castillo	General Electric Company and General Electric Capital Corp.	2009
United States District Court Southern District of Florida Miami Division	Holston Investments, Inc B.V.I.. and Albert P. Hernandez v LanLogistics, Corp.	Holston Investments, and Albert P. Hernandez	2009
Circuit Court of the Eleventh Judicial Circuit, in and for Miami-Dade County, Florida	Michael Sookram, as Personal Representative of Estate of Sylvia Sookram, deceased v. University of Miami dba Miller School of Medicine, Public Health Trust of Miami -- Dade County dba Jackson Memorial Hospital, Jackson South Community Hospital, et al.	University of Miami dba Miller School of Medicine, Public Health Trust of Miami -- Dade County dba Jackson Memorial Hospital, Jackson South Community Hospital, et al.	2009
United States Bankruptcy Court Middle District of Florida Tampa Division	Southern Family Insurance Company, Atlantic Preferred Insurance Company, Florida Preferred Property Insurance Company v. William E. Poe, Sr., and the William E. Poe Foundation, William Poe Jr., Charles E. Poe, Charles W. Poe, Karen P. Smith, Marilyn P. Lunsdis, Janice P. Mitchell, James E. Wurdeman, Jan J. Meder, Jr., Thomas S. Krzesinski, Bobby C. Dollar, Amy D. Kacprowski, James P. Romerill, III, David E. Gough, Brock A. Guice, Rafael R. Abreu, Poe Insurance Holdings, LLC, Poe Family Investment Company, Ltd., and Poe Investments	Southern Family Insurance Company, Atlantic Preferred Insurance Company, Florida Preferred Property Insurance Company	2010
United States District Court Southern District of Florida Miami Division	Holston Investments, Inc B.V.I.. and Albert P. Hernandez v LanLogistics, Corp.	Holston Investments, and Albert P. Hernandez	2010
United States Bankruptcy Court Middle District of Florida Tampa Division	Southern Family Insurance Company, Atlantic Preferred Insurance Company, Florida Preferred Property Insurance Company v. William E. Poe, Sr., and the William E. Poe Foundation, William Poe Jr., Charles E. Poe, Charles W. Poe, Karen P. Smith, Marilyn P. Lunsdis, Janice P. Mitchell, James E. Wurdeman, Jan J. Meder, Jr., Thomas S. Krzesinski, Bobby C. Dollar, Amy D. Kacprowski, James P. Romerill, III, David E. Gough, Brock A. Guice, Rafael R. Abreu, Poe Insurance Holdings, LLC, Poe Family Investment Company, Ltd., and Poe Investments	Southern Family Insurance Company, Atlantic Preferred Insurance Company, Florida Preferred Property Insurance Company	2010
The Circuit Court of the 17th Judicial Circuit in and for Broward County, Florida	Paul Marcus and Deane Marcus v M.S.L. Property Management, Inc., Murray Liebowitz, Sheldon Liebowitz, Dani Siegel, and Adrian Van Zon	Paul Marcus	2010

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The Circuit Court of the 17th Judicial Circuit in and for Broward County, Florida	Paul Marcus and Deane Marcus v M.S.L. Property Management, Inc., Murray Liebowtiz, Sheldon Liebowitz, Dani Siegel and Adrian Van Zon (Deposition)	Paul Marcus and Deane Marcus	2010
The Circuit Court of the 17th Judicial Circuit in and for Broward County, Florida	Paul Marcus and Deane Marcus v M.S.L. Property Management, Inc., Murray Liebowtiz, Sheldon Liebowitz, Dani Siegel and Adrian Van Zon (Trial)	Paul Marcus and Deane Marcus	2010
United States District Court Southern District of Florida (Miami Division)	Carnival Corporation, Carnival PLC and Cunard Line, Ltd. v Rolls-Royce PLC, Rolls-Royce AB, Rolls-Royce North American Holdings, Inc., Rolls-Royce Commercial Marine, Inc., Converteam SAS f/k/a Alstom Power Conversion, S.A. , Converteam, Inc. f/k/a Alstom Power Conversion, Inc., Rolls-Royce AB and Converteam, SAS, jointly and severally, d/b/a The Mermaid Consortium (Deposition)	Carnival Corporation, Carnival PLC and Cunard Line, Ltd	2010
United States District Court Southern District of Florida	State Farm Mutual Automobile Insurance Company, et al. v Slavik Stein, et al. (Deposition)	State Farm Mutual Automobile Insurance Company, et al.	2010
United States District Court Southern District of Florida (Miami Division)	Carnival Corporation, Carnival PLC and Cunard Line, Ltd. v Rolls-Royce PLC, Rolls-Royce AB, Rolls-Royce North American Holdings, Inc., Rolls-Royce Commercial Marine, Inc., Converteam SAS f/k/a Alstom Power Conversion, S.A. , Converteam, Inc. f/k/a Alstom Power Conversion, Inc., Rolls-Royce AB and Converteam, SAS, jointly and severally, d/b/a The Mermaid Consortium (Trial)	Carnival Corporation, Carnival PLC and Cunard Line, Ltd	2010
United States Bankruptcy Court Southern District of Florida Ft. Lauderdale Division	Rothstein Rosenfeldt Adler, P.A. - Bankruptcy (Hearing - Settlement Berenfeld Spritzer Shechter & Sheer)	The Honorable Herbert Stettin as Trustee	2010
United States District Court Southern District of Florida	Leor Exploration & Production LLC, Pardus Petroleum L.P., Pardus Petroleum LLC, and William Natbony, Dafna Kaplan 2003 Eight-Year Grantor Retained Annuity Trust and Thomas Kaplan 2004 Ten-Year Grantor Retained Annuity Trust v Guma Aguiar (Deposition)	Leor Exploration & Production LLC, Pardus Petroleum L.P., Pardus Petroleum LLC, and William Natbony, Dafna Kaplan 2003 Eight-Year Grantor Retained Annuity Trust and Thomas Kaplan 2004 Ten-Year Grantor Retained Annuity Trust	2011
Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida	The Real Estate Value Company, Inc. d/b/a Travel Reward Incentive Plan v Carnival Corporation, d/b/a Carnival Cruise Lines, Inc. (Deposition)	Carnival Corporation d/b/a Carnival Cruise Lines, Inc.	2011
Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida	10295 Collins Avenue Residential Condominium Association, Inc. v Elcom Hotel & Spa, LLC (Court Hearing)	Court Appointed by Judge Barbara Areces and Duane Morris, LLP and Hinshaw & Culbertson, LLP	2011

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Circuit Court of the 17th Judicial Circuit of Florida, in and for Broward County	Utopia Provider Systems, Inc. and Dr. Michael S. McHale v Pro-Med Clinical Systems, LLC and Thomas L. Grossjung (Deposition)	Pro-Med Clinical Systems, LLC and Thomas L. Grossjung	2011
Circuit Court of the 17th Judicial Circuit of Florida, in and for Broward County	Douglas Development Group, Inc., Plantation Key Office Park, LLLP and Zurich American Insurance Company, as subrogee of Douglas Development, Inc. and Plantation Key Office Park, LLLP v Pass International, Inc., Care Sheet Metal Florida, Inc. d/b/a Care Sheet Metal & Roofing and Brothers Fire Protection, Inc.	Douglas Development Group, Inc. and Plantation Key Office Park, LLLP	2011
Circuit Court of the 17th Judicial Circuit of Florida, in and for Broward County	Utopia Provider Systems, Inc. and Dr. Michael S. McHale v Pro-Med Clinical Systems, LLC and Thomas L. Grossjung (Trial)	Pro-Med Clinical Systems, LLC and Thomas L. Grossjung	2012
Circuit Court of the 17th Judicial Circuit of Florida, in and for Broward County, Florida Civil Division	Woodbridge Holdings, LLC v. Prescott Group Aggressive Small Cap Master Fund, G.P., CEDE & CO., William J. Maeck, Ravenswood Investments III, L.P., The Ravenswood Investment Company, L.P. (Deposition and Trial)	Prescott Group Aggressive small Cap Master Fund, G.P.	2012
Circuit Court of the Twelfth Judicial Circuit in and for Sarasota County, Florida General Jurisdiction Division	Scoop Real Estate LP, Valhalla Investment Partners, LP, Victory IRA Fund, Inc, Ltd., Victory Fund, Ltd., Viking IRA Fund, Ltd., and Viking Fund, LLC v. Holland & Knight, LLP, Scott R. MacLeod and John Doe 1-10. (Deposition)	Holland and Knight, LLP	2012
United State District Court Southern District of Florida	Leor Exploration & Production LLC, Pardus Petroleum LLC and William Natbony, as Trustee of the Dafna Kaplan 2003 Eight-Year Grantor Retained Annuity Trust and Thomas Kaplan 2004 Ten-Year Grantor Retained Annuity Trust v. Guma Aguiar (Deposition)	Leor Exploration & Production LLC, Pardus Petroleum LLC and William Natbony, as Trustee of the Dafna Kaplan 2003 Eight-Year Grantor Retained Annuity Trust and Thomas Kaplan 2004 Ten-Year Grantor Retained Annuity Trust	2012
United States District Court of the Southern District of Florida Miami Division	Maria Blanco, individually and as plenary guardian for Jose Blanco, an incapacitated person v. Capform, Inc. (Deposition)	Capform, Inc.	2012
Circuit Court of the 17th Judicial Circuit in and for Broward County, Florida	Barbara S. Wells, individually and as Trustee, and James I. Ulmer, as Trustee v. Morris C. Brown and Greenberg Traurig, P.A. (Deposition)	Morris C. Brown and Greenberg Traurig, P.A.	2013
United States District Court District of Vermont	Christine Bauer-Ramazani and Carolyn B. Duffy, on behalf of themselves and all other similarly situated v. Teachers Insurance and Annuity Association of America-College Retirement and Equities Fund (TIAA-CREF), College Retirement and Equities Fund (CFRE), Teachers Insurance and Annuity Association of America (TIAA), TIAA-CREF Investment Management, LLC (TCIM), Teachers Advisors, Inc. (TAI), and TIAA-CREFF Individual and Institutional Services, LLC (Deposition)	Christine Bauer-Ramazani and Carolyn B. Duffy	2013

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In the Circuit Court of the 11th Judicial Circuit In and For Miami-Dade County, Florida	Adrienne Andros Ferguson, individually and on behalf of The Estate of Andrew A. Andros; Emily J. Andros, individually and on behalf of The Estate of Andrew A. Andros; Julia Lynn Andros, individually and on behalf of The Estate of Andrew A. Andros; Penelope J. Andros, individually and on behalf of The Estate of Andrew A. Andros; Karin B. Richards; Abbas I. Yousef; Khalifa Sherif; and Greenground Foundation, Plaintiffs, v. Donald E. Stout ; Joletta J. Lampos; William C. White; William Wright; and Antonelli, Terry, Stout & Kraus, LLP, Defendants, and NTP, Inc., Defendant/Third-Party Plaintiff, v. John S. Richards, Counterclaim Defendant (Deposition)	Donald E. Stout ; Joletta J. Lampos; William C. White; William Wright; and Antonelli, Terry, Stout & Kraus, LLP and NTP, Inc.	2013
In the Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida Probate Division	JP Morgan Chase Bank, as Trustee under the Trust u/a Dorothy H. Rautbord, deceased, dated March 30, 1990, as amended, Plaintiff vs. Daniel G. Siegel, individually, Simon B. Siegel, individually and as Trustee of Trusts created under Articles Fifth and Sixth u/a Dorothy H. Rautbord, deceased, Beverly Siegel, individually, Randy T. Siegel, individually, Judith S. Novak, individually, Judith S. Novak and J.P. Morgan Trust Company, N.A., as Personal Representatives of the Estate of Dorothy H. Rautbord, Deceased, Defendants (Deposition and Trial)	JP Morgan Chase Bank, as Trustee under the Trust u/a Dorothy H. Rautbord, deceased, dated March 30, 1990, as amended	2013
United States District Court Southern District of Florida Miami Division	Bacardi U.S.A., Inc. v. Major Brands, Inc. (Deposition)	Bacardi U.S.A., Inc.	2013
Binding Arbitration Before the Honorable Thomas G. Schultz - MDL No. 1334	Managed Care Advisory Group, LLC v. Cigna HealthCare (Deposition)	Cigna Healthcare	2013
Binding Arbitration Before the Honorable Thomas G. Schultz - MDL No. 1334	Managed Care Advisory Group, LLC v. Cigna HealthCare (Trial)	Cigna Healthcare	2014
In the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida	Nelson Echezabal, Ana Echezabal and N.E. Insurance Advisors, Inc. v. AllState Insurance Co., Preferred Insurance Consultants, Corp., Jorge Luis Ruiz and Marilyn Ruiz (Deposition)	AllState Insurance Co.	2014
In the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida	Azzan Bin Abdulla Al Ghurair v. Georgi Zaczac, Sr., Georgi Zaczac, Jr., Elizabeth Zaczac, Juan Fernando Valdivieso and Bom Dia Trading, LLC (Deposition)	Azzan Bin Abdulla Al Ghurair	2014
In the Circuit Courts of the 11th Judicial Circuit in and for Miami-Dade County, Florida	Marie Payen, as Personal Representative of the Estate of Pamela Sue Payen (deceased): et al. v. Helm AG; and VOS B.V. (Deposition)	Helm AG	2014
In the Circuit Courts of the 11th Judicial Circuit in and for Miami-Dade County, Florida	Marie Payen, as Personal Representative of the Estate of Pamela Sue Payen (deceased): et al. v. Helm AG; and VOS B.V. (Trial)	Helm AG	2014

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In The Circuit Court of the 17th Judicial Circuit In and for Broward County, Florida	In re: Guardianship of Cristal Marie McBean, Ward, Monarchcare, Inc. v. The Northern Trust Company (Deposition)	The Northern Trust Company	2014
In the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida	Florida Pritikin Center, LLC v. Trump Endeavor 12, LLC (Deposition)	Florida Pritikin Center, LLC	2015
In the Circuit Court of the 11th Judicial Circuit, In and For Miami-Dade County, Florida	Florida Pritikin Center, LLC v. Trump Endeavor 12, LLC (Trial)	Florida Pritikin Center, LLC	2015
United States District Court Southern District of Florida Miami Division	Pedro Blanco, Blanco-Lorenz Entertainment Branding, Inc. and Pedro Blanco, Inc. v. MiTu, Inc. (Deposition)	MiTu, Inc.	2015
In The Circuit Court of the 11th Judicial Circuit In and For Miami-Dade County, Florida	American Sales and Management Organization, LLC d/b/a Eulen America v. Luis Rodriguez Lopez; Brent Blake; Juan Carlos Alvarez and Mariano Aguilo (Deposition)	American Sales and Management Organization, LLC d/b/a Eulen America	2015
In the Circuit Court of the Second Judicial Circuit In and For Leon County, Florida Civil Division	Southern Family Insurance Company, Atlantic Preferred Insurance Company, Florida Preferred Property Insurance Company, The Florida Department of Financial Services, as Receiver for Southern Family Insurance Company, Atlantic Preferred Insurance Company and Florida Preferred Property Insurance Company v. William F. Poe Sr., Charles E. Poe Trust, William F. Poe Foundation, William F. Poe Jr., Charles E. Poe, Charles W. Poe, Keren P. Smith, Marilyn P. Lunsdis, Janice P. Mitchell, James E. Wurdeman, Jan J. Meder Jr., Thomas S. Krzesinski, Bobby C. Dollar, Amy B. Kacprowski, James P. Romerill III, David E. Gouch, Brock A. Guice, Rafael R. Abreu, Poe Insurance Holdings LLC, Poe Family Investment Company Ltd . and Poe Investments, Inc. (Deposition)	The Florida Department of Financial Services, as Receiver for Southern Family Insurance Company, Atlantic Preferred Insurance Company and Florida Preferred Property Insurance Company	2015
United States District Court Southern District of Florida	Megdal Associates, LLC v. LA-Z-Boy, Inc. (Trial)	LA-Z-Boy, Inc.	2016
In the United States District Court for the Southern District of Florida	TYR Tactical, LLC v. Protective Products Enterprises, LLC and Point Blank Enterprises, Inc. (Deposition)	Protective Products Enterprises, LLC and Point Blank Enterprises, Inc.	2016
American Arbitration Association	Samsung Electronics Latinoamerica Miami, Inc. v. CT Miami, LLC (Trial)	Samsung Electronics Latinoamerica Miami, Inc.	2016
In The Circuit Court Eleventh Judicial Circuit Miami-Dade County, Florida	Gylmar Developments, Inc. and Leonardo Gomez v. Holland & Knight, LLP and Linda Connor Kane, Esquire (Deposition)	Holland & Knight, LLP and Linda Connor Kane, Esquire	2016

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United States Bankruptcy Court Southern District of Florida (Fort Lauderdale Division)	In Re: SMF Energy Corporation, H&W Petroleum Company, Inc.; SMF Services, Inc., Streicher Realty, Inc. v. Soneet R. Kapila, Liquidating of the SMF Energy Liquidating Trust v. Grant Thornton, LLP (Deposition)	Grant Thornton, LLP	2016
In the Circuit of the Fifteenth Judicial Circuit In and For Palm Beach County, Florida	FD Destiny, LLC; FD Destiny Management, LLC and Frederick A. DeLuca v. AVP Destiny, LLC; Anthony V. Pugliese, III; Anthony W. Pugliese, Inc. d/b/a The Pugliese Company and Joseph Reamer - CASE NO. 50-2009-CA-029903 and AVP Destiny, LLC; Anthony V. Pugliese, III; Land Company of Osceola County, LLC v. Frederick DeLuca and FD Destiny, LLC - CASE NO. 50-2009-CA-040295 (Deposition)	FD Destiny, LLC, FD Destiny Management, LLC and Frederick A. DeLuca	2016
In the Circuit of the Fifteenth Judicial Circuit In and For Palm Beach County, Florida	FD Destiny, LLC; FD Destiny Management, LLC and Frederick A. DeLuca v. AVP Destiny, LLC; Anthony V. Pugliese, III; Anthony W. Pugliese, Inc. d/b/a The Pugliese Company and Joseph Reamer - CASE NO. 50-2009-CA-029903 and AVP Destiny, LLC; Anthony V. Pugliese, III; Land Company of Osceola County, LLC v. Frederick DeLuca and FD Destiny, LLC - CASE NO. 50-2009-CA-040295 (Trial)	FD Destiny, LLC, FD Destiny Management, LLC and Frederick A. DeLuca	2017
United States Bankruptcy Court Southern District of Florida Court Lauderddale Division	In Re: Global Energies, LLC f/k/a 714 Technologies, LLC, debtor. - Joseph G. Wortley v. Richard Tarrant, James Juranitch, Chrispus Venture Capital LLC, Chad P. Pugatch, Rice Pugatch Robinson & Schiller P.A. and Plasma Power LLC - Case No. 10-28935-RBR (Trial)	Richard Tarrant, James Juranitch, Chrispus Venture Capital LLC, Chad P. Pugatch, Rice Pugatch Robinson & Schiller P.A. and Plasma Power LLC	2017
Before Thomas G. Schultz, Esquire MDL No. 1334 Binding Arbitration	Managed Care Advisory Group LLC, Claimant v. CIGNA Healthcare, Respondent - MDL No. 1334 (Deposition)	CIGNA Healthcare	2017
Before Thomas G. Schultz, Esquire MDL No. 1334 Binding Arbitration	Managed Care Advisory Group LLC, Claimant v. CIGNA Healthcare, Respondent - MDL No. 1334 (Trial)	CIGNA Healthcare	2018
In the Circuit Court of the Fifteenth Judicial Circuit, In and For Palm Beach County, Florida	Gary O. Marino; Patriot Equity, LLC; Pacific Rail Holdings, LLC and Pacific Rail, LLC v. Greenberg Traurig, P.A. - Case No. 502016CA007297XXXXMB (Deposition)	Greenberg Traurig, P.A.	2018

EXHIBIT B**Documents Considered****1. Financial Records**

- a. Kit Construction 2011 Financial Statement
- b. KIT Professionals October 2018 Financial Statements
- c. KIT Professionals 2011 Financial Statements
- d. Toshiba Internal Accounting Records for KIT Construction and KIT Professional (2010 – 2019)

2. Tax Returns

- a. Pablo D'Agostino 1040 (2009 – 2018)
- b. KIT Professionals 1120S (2010 - 2011)
- c. KIT Construction 1120S (2011)

3. Banking Records (for the below listed accounts)

- a. Bank Statements
- b. Cancelled Checks
- c. Wire Transfers
- d. Deposit Detail

Account Holder	Bank	Account Number	Beg Date	End Date
Jaya S Kalaga	Wells Fargo	6045837512	02/01/13	01/31/20
KIT Construction Services	Wells Fargo	1406203438	01/01/13	01/31/20
KIT Construction Services	BoA	488046569169	01/01/14	04/30/16
KIT Construction Services	BoA	586025143327	01/01/13	12/31/19
KIT Professionals Inc.	Wells Fargo	2531438865	06/06/19	01/31/20
KIT Professionals Inc.	Wells Fargo	7038032053	02/01/13	01/31/20
KIT Professionals Inc.	BoA	488038487851	05/01/16	12/31/19
KIT Professionals Inc.	BoA	488038487903	05/01/16	12/31/16
Sudhakar Kalaga	Wells Fargo	909654154	02/01/13	01/31/20
SVSRK Enterprises LLC	BoA	488038487660	05/01/16	12/31/19

4. Credit Cards

- a. Chase
- b. Wells

5. Pleadings

- a. Amended Complaint
- b. Subpoena to Bob Kakarala (CPA)
- c. Motion for Preliminary Injunction

6. Deposition of Sudhakar Kalaga, January 3, 2020 and Exhibits**7. Declaration of Janet Lynn Kennon, November 26, 2019 and Exhibits**

EXHIBIT B

Documents Considered

8. Declaration of Janet Lynn Kennon, December 6, 2019 and Exhibits
9. Declaration of Jason Snell, December 9, 2019 and Exhibits
10. Other Documents
 - a. LSI Documents
 - i. Purchase Orders
 - ii. Invoices
 - iii. Bid Documents
 - b. Documents Supporting the Amended Complaint
 - c. Toshiba Bidding Documents
 - d. E-Mail Communications
 - i. E-Mail from Rusty Hardin to TIC Counsel dated, September 27, 2019